

Exhibit D

Budget and Staffing Plan

Exhibit D-1

Budget Plan for the Compensation Period

Matter No.	Matter	June 2021		July 2021		August 2021		September 2021	
		Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees
33260.0022	PROMESA TITLE III: PREPA	\$ 225,913.90	\$ 250,000.00	\$ 331,723.30	\$ 350,000.00	\$ 268,373.60	\$ 290,000.00	\$ 158,330.60	\$ 175,000.00
33260.0030	PREPA - PR TIME (on-island fees)	\$ 170.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,876.60	\$ -
33260.0054	PREPA TITLE III - PREC	\$ 18,680.70	\$ 20,000.00	\$ 23,713.40	\$ 20,000.00	\$ 18,248.50	\$ 20,000.00	\$ 12,709.70	\$ 17,500.00
33260.0055	PREPA TITLE III - VITOL	\$ -	\$ -	\$ -	\$ -	\$ 170.60		\$ 9,724.20	\$ 10,000.00
33260.0056	PREPA TITLE III - UTIER CBA	\$ 234,023.70	\$ 265,000.00	\$ 261,755.00	\$ 265,000.00	\$ 250,919.70	\$ 265,000.00	\$ 204,871.00	\$ 225,000.00
33260.0059	PREPA TITLE III - MISCELLANEOUS	\$ 79,577.80	\$ 100,000.00	\$ 426.50	\$ -	\$ 11,430.20	\$ 10,000.00	\$ -	\$ -
33260.0085	PREPA TITLE III - COBRA ACQUISITION LLC	\$ 87,942.10	\$ 100,000.00	\$ 58,443.20	\$ 75,000.00	\$ 59,624.70	\$ 75,000.00	\$ -	\$ -
33260.0095	PREPA TITLE III - INSURANCE COVERAGE ADVICE	\$ 426.50	\$ -	\$ 1,450.10	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,047.20	\$ 2,500.00
33260.0102	PREPA TITLE III - CATESBY JONES	\$ 64,029.90	\$ 75,000.00	\$ 13,392.10	\$ 25,000.00	\$ 8,530.00	\$ 15,000.00	\$ 13,620.90	\$ 15,000.00
33260.0105	PREPA TITLE III - PV PROPERTIES, INC.	\$ 170.60	\$ -	\$ 938.30	\$ -	\$ -	\$ -	\$ -	\$ -
33260.0110	UTIER/LUMA ADVERSARY PROCEEDING	\$ 217,862.30	\$ 250,000.00	\$ 45,806.10	\$ 65,000.00	\$ -	\$ 10,000.00	\$ 12,426.70	\$ 10,000.00
33260.0111	SREAEE v. PIERLUISI	\$ 1,023.60	\$ 2,000.00	\$ 8,871.20	\$ 10,000.00	\$ -	\$ -	\$ 170.60	\$ -
PREPA TOTAL		\$ 929,821.70	\$ 1,062,000.00	\$ 746,519.20	\$ 812,500.00	\$ 617,297.30	\$ 687,500.00	\$ 415,777.50	\$ 455,000.00
ESTIMATED FEES Compensation Period (June 2021 - September 2021) TOTAL:									\$3,017,000.00
ACTUAL FEES Compensation Period (June 2021 - September 2021) TOTAL:									\$2,709,415.70
Percent Variance (Actual vs. Budgeted Fees)									10.2% below budget

Exhibit D-2

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period¹

Category of Timekeeper²	Number of Timekeepers Expected to Work on The Matter During the Budget Period³	Average Hourly Rate⁴
Partners	27	\$853
Senior Counsel	6	\$853
Associates	38	\$853
e-Discovery Attorneys	5	\$421
Paraprofessionals	16	\$291
Total:	92	

¹ The actual number of timekeepers who worked on this matter during the Compensation Period was 81, and thus 11 fewer than anticipated.

² Attorney Practice Groups: BSGR&B, Litigation, Labor & Employment, Tax, and Corporate.

³ The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the BSGR&B, Litigation, Labor & Employment, Tax, and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA Title III cases.

⁴ Pursuant to the Engagement Letter, Proskauer's rates increased 4% effective January 1, 2021, yielding a new flat rate for attorneys (partners, senior counsel, and associates) of \$853 per hour, for e-discovery attorneys of \$421 per hour, and for paraprofessionals of \$291 per hour. Rates have not increased during this Compensation Period.